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From:	Ramlyar M. Farid	Direct Phone:	202.756.8146
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Client/Matter/Tkpr:	43888-260	Original to Follow by Mail:	No
		Number of Pages, Including Cover:	11
Re:	Application No.: 10/614,023		
	Attorney Docket No.: 43888-260		

Message:

This Amendment, Petition for Two-Month Extension of Time (\$450), and RCE (\$790) is being filed in response to the Office Action dated December 9, 2005.

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U.S. practice conducted through McDermott Will & Emery LLP.
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CENTRAL FAX CENTER

MAY - 9 2006

Docket No.: 043888-0260

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277
 :
 Yusuke FUKUMOTO, et al. : Confirmation Number: 9495
 :
 Application No.: 10/614,023 : Group Art Unit: 1745
 :
 Filed: July 08, 2003 : Examiner: Laura S. Weiner
 :

For: NEGATIVE ELECTRODE AND LITHIUM ION SECONDARY BATTERY USING THE SAME

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

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Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.



No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached: RCE and Petition for Two-Month Extension of Time

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	2	20	0	\$50.00 =	\$0.00
Independent Claims	1	3	0	\$200.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$450.00
RCE					\$790.00
Total of Above Calculations					\$1240.00



Please charge my Deposit Account No. 500417 in the amount of \$1240.00.



The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

[Signature]
 Ramyar M. Farid
 Registration No. 46,692

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